



Name		Tax Computation	
Street Address		1. Total purchases subject to tax (from reverse side).....	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
City or Post Office, County, State, and Zip Code		2. Use Tax (7% of Line 1).....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Principal Business Activity	Social Security Number	3. Penalty (10% of Line 2) & Interest (call the Department*) if paid after due date.....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
ID Type (circle one)	Indiana TID # Federal ID #	4. Total amount due (add Lines 2 and 3).....	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Signature & Title if other than individual return		For Departmental Use Only	
Date		*Call (317) 233-4015 or by e-mail at: www.in.gov/dor/contact/email.html	

Mail with payment to: Indiana Department of Revenue, 100 N. Senate Ave, Indianapolis, IN 46204

Did you pay tax on all Internet and catalog purchases?
See Line 17 of your Indiana Tax Return.



Where can you get help?

Bloomington Office
(812) 339-1119

Kokomo Office
(765) 457-0525

Clarksville Office
(812) 282-7729

Lafayette Office
(765) 448-6626

Columbus Office
(812) 376-3049

Merrillville Office
(219) 769-4267

Evansville Office
(812) 479-9261

Muncie Office
(765) 289-6196

Fort Wayne Office
(260) 436-5663

South Bend Office
(574) 291-8270

Indianapolis Office
(317) 233-4015

Terre Haute Office
(812) 235-6046

Indiana Department of Revenue
100 N. Senate Avenue
Indianapolis, IN 46204
TDD : (317) 232-4952

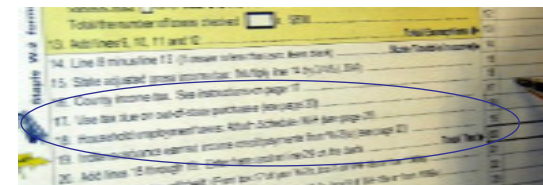
You may e-mail the Department at:
www.in.gov/dor/contact/email.html

Brochure #4
Revised March 2008

What is Sales/Use Tax anyway?



If you purchased merchandise out-of-state without having to pay sales tax and you thought it was too good to be true, chances are you're correct. You may owe "use tax," which is similar to sales tax. Use tax is owed when you purchase something by mail order, Internet, through radio or television advertising, or directly from an out-of-state company where sales tax was not collected. You owe use tax on any item purchased outside Indiana if **both** the following apply:



(1) at least 7% sales tax was **not** paid at the time of purchase, and (2) the item purchased is to be used in Indiana. If both occur, you are required to pay the sales/use tax on your annual Indiana Individual Income Tax Return, the ST-103 Sales & Use Tax Return or you may pay on Form ST-115.

Magazine subscriptions, Internet purchases and/or on bids you have won on-line, book clubs, cassette/CD/video clubs, home shopping companies and mail order catalogs are some common examples of out-of-state purchases that may not have been taxed. Review back invoices to see if the tax was added in; if it was not, you owe the state Sales/Use Tax. Use the ST-115, Consumer's Use Tax Return, provided in this brochure to pay at this time. In the future you will want to pay the tax on your annual Indiana Individual Income Tax Return.

		\$	AMOUNT

AQ7272		34.95	
AQ5492		18.95	
AQ5612		9.95	

		\$	AMOUNT

AQ5622		5.95	

	PRODUCT	51.90	
	TAX	0.00	
POSTAGE & HANDLING		0.45	

TOTAL \$		61.25	

The tax may be paid yearly (on or before April 15) using Form IT-40, IT-40EZ or Form IT-40PNR. Use tax can also be paid on your ST-103 form when filed monthly, quarterly, etc. If you owe use tax and fail to pay the correct amount, the Department can add 10% penalty on the amount owed plus interest.

of purchase,
to the agency
for a title or to
In the event
proof of the
the titling
the sales/use
an average
that vehicle

Q. If I buy a set of china in another state and have the store send it to my address in Indiana, would I have to pay tax on it?

Q. For the holidays I order from many different mail order catalogs and over the Internet. Do I owe sales/use tax on all these items?

Q. Last year on vacation we did a great deal of shopping and brought back many souvenirs. On some of the things we weren't charged sales tax; it's now a year later, what do we do?

Q. What will happen if I don't pay sales/use tax?

(if more space is needed, please attach a schedule)

[illegible]